

INSTRUCTIONS

FORM SL-1917 – QUARTERLY PREMIUM TAX REPORT

The SL-1917 form summarizes the SL business reported electronically using SL-Form 1905 during the preceding calendar *quarter*, and shows the amount of premium tax due on that quarter's business. Premium tax payment for each calendar quarter should be remitted with the SL-1917.

For example: The report due on April 30, 2009 should summarize the total premium reported as placed in the months of January, February and March of 2009; the July report, the months of April, May and June; the October report, the months of July, August, and September; and the January 30, 2010 report would summarize premium reported for the months of October, November and December 2009.

Please note: The fourth quarter report (due January 30) should NOT be submitted in conjunction with the SL-1916 Annual Tax Report (due March 1).

**FOLLOW THESE INSTRUCTIONS FOR EACH FIELD AS INDICATED.
PLEASE NOTE THAT THIS FORM DIFFERS FROM THE SAMPLE FORM SL-1917 FOUND IN
THE 2006 VERSION OF THE SL BROKERS' PROCEDURES MANUAL**

Description	Instructions
Version of Form	Each Form is identified in the upper right hand corner and numbered according to the section of Title 18 to which it applies. Always be sure you are using the most current version of a Form.
Reporting Period	Enter the calendar quarter during which the business being summarized in the report was written. <i>For example, January 1, 2009 through March 31, 2009 for the April 30, 2009 report.</i>
SL Broker ID	Enter the 7 digit Delaware SL license number of each individual SL broker.
SL Broker NPN	Enter the 7 digit National Producer Number assigned to the individual SL broker by NIPR, the NAIC National Producer database. If you are unfamiliar with this number, it can be obtained from the Department's Online Licensee Verification Service at this link: http://delawareinsurance.gov/departments/licensing/On-LineLookup.shtml .
Agency ID	Enter the 7 digit Delaware SL license number of the Business Entity. Note: Delaware requires both individuals and business entities to be licensed for surplus lines.
NOTE: Many license numbers and NPN begin with zero. Sometimes the leading zero is dropped from the number and it seems that the license number is only 6 digits. Please include the leading zero when entering this number.	
Name of SL Broker	Enter the full name (as it appears on the DE license) of the individual SL broker procuring coverage.
Agency Name and Address	Enter the name and mailing address of the business entity with which the SLB is affiliated. IMPORTANT: This is the used as the "business address" for the SLB, and any tax related correspondence will be sent to this address.
Contact Name and Email	Enter information for the person responsible for making filings to the Department. NOTE: This person does not have to be the SL Broker.
Report Type	Check the box that indicates which quarterly report is being submitted.
Affiant Name	Enter the full name of the individual SL broker responsible for procuring the business being summarized in the report.
Zero business checkbox	Check this box if zero SL business was transacted by the individual SLB during the reporting period.

Total Premium	Enter the aggregate amount of direct written SL insurance premium subject to premium tax that was generated during the reporting period (calendar quarter). Include all premium reported using SL-1905 during the reporting period and add any additional premium that may not have been reported previously. REMEMBER: Taxable premium includes fees.
Returned Premium	Enter the aggregate amount of SL premium that was returned to policyholders during the calendar quarter. Enter this amount as a negative number. The PDF form will subtract the amount from Line 1.
Taxable Premium	Calculated field. Aggregate amount of taxable SL premium generated by the reporting SL broker during the reporting period.
Premium Tax Due	Calculated field. Amount of premium tax due for the reporting period. The premium tax is calculated by multiplying the Total Taxable Premium on Line 3 amount by 0.02 (2%), the tax rate amount on Line 4. NOTE: If this line is a negative amount, the credit may be carried forward to the next quarter.
Broker Name & Date Signed	Enter the date in MM/DD/YYYY format. Enter the full name of the individual SL broker responsible for procuring the business being summarized in the report.
Signature & Notarization	All Premium Tax and Fees Reports shall be verified by the oath or affirmation of the reporting Surplus Lines Broker, duly administered by a person authorized to administer oaths.

MAILING INSTRUCTIONS

The lockbox services that were provided to the Delaware Insurance Department by National City Bank ceased operating effective December 31, 2008. SL Brokers should NOT send any tax reports to either of the bank lockbox address that have been in effect for the past several years. The Department has decided that with the implementation of online tax filing through OPT*ins* and the availability of electronic funds transfer through that program, lockbox services will no longer be needed. Any SL brokers not able to utilize the OPT*ins* program should send their tax reports and payments to the Department's Dover address as follows:

Delaware Insurance Department Attn: PREMIUM TAX SECTION 841 Silver Lake Blvd. Dover, DE 19904-2465



**DELAWARE INSURANCE DEPARTMENT
QUARTERLY PREMIUM TAX REPORT
FOR THE CALENDAR QUARTER**

To be submitted by the

**SURPLUS LINES
BROKER**

FORM SL-1917

Calendar Year 2009

_____, _____ through _____, _____

**THIS FORM IS TO BE FILED BY, OR ON BEHALF OF, INDIVIDUAL SURPLUS LINES BROKERS ONLY.
AGENCIES CANNOT TRANSACT BUSINESS AND SHOULD NOT SUBMIT THIS FORM.**

REPORTING BROKER INFORMATION

SL Broker ID #: _____ Use DE individual SL license # for Broker ID
SL Broker NPN: _____ Use National Producer Number assigned by NIPR
Agency ID #: _____ Use DE business entity SL license # for Agency ID
SL Broker Name: _____
Agency Name: _____
Mailing Address: _____
Tax Contact Name: _____
Email Address: _____

SELECT REPORT TYPE:

<input type="checkbox"/>	Q109	Due April 30, 2009
<input type="checkbox"/>	Q209	Due July 30, 2009
<input type="checkbox"/>	Q309	Due October 30, 2009
<input type="checkbox"/>	Q409	Due January 30, 2010

Questions should be directed to:

Ann Fletcher

Tax and Fees Coordinator

E-mail: Ann.Fletcher@state.de.us

MAIL TO THE ADDRESS BELOW

DO NOT send any tax reports to either of the bank lockbox address that have been in effect for the past several years.

**Delaware Insurance Department
Attn: SURPLUS LINES SECTION
841 Silver Lake Blvd.
Dover, DE 19904-2465**

AFFIDAVIT AND PREMIUM TAX REPORT

KNOW ALL MEN BY THESE PRESENT THAT _____, Agent / Broker, who being duly sworn, deposes and states that the contracts for insurance reported by me to the Delaware Insurance Department during the period indicated above represent all such business transacted by me for this period and were issued pursuant to Chapter 19, Title 18, Delaware Code, and are subject to the following conditions for export:

- (a) That as a surplus lines broker, duly licensed in the state of Delaware, I procured all policies referred to herein from eligible surplus lines insurers;
- (b) That the full amount of insurance required was not procurable, after diligent effort was made to do so, from among the insurers authorized to transact and actually writing that kind and class of insurance in this State, and the amount of insurance exported was only the excess over or other than the amount procurable from authorized insurers;
- (c) That the insurance was not exported for the purpose of obtaining a lower premium rate than would be accepted by an authorized insurer; and
- (d) That the terms of the insurance contracts are not more favorable than would be accepted by an authorized insurer.

☐ **CHECK HERE IF NO SURPLUS LINES BUSINESS WAS TRANSACTED DURING THIS CALENDAR QUARTER**

- 1. Total premium reported for this quarter _____
- 2. Less premium returned to policyholder _____ Enter as a negative number
- 3. Total taxable premium for this quarter _____
- 4. Premium tax rate _____
- 5. Total premium tax due this quarter _____

Sign
Here

↑ PAY THIS AMOUNT ↑

Signature of Surplus Lines Broker

AFFIDAVIT

All Premium Tax and Fees Reports shall be verified by the oath or affirmation of the reporting Surplus Lines Broker, duly administered by a person authorized to administer oaths.

I hereby verify, in accordance with 18 Del. C., §1916 (a), that the information contained in this report is a true and correct statement of all surplus lines insurance transacted by me in the state of Delaware during the calendar year quarter listed above.

Signed this date: _____

Sworn to and subscribed before me this date.

Sign
Here

Printed Name of SL Broker

Signature of Notary Public

Notary Seal